

Theberton and Eastbridge Parish Council

Risk Assessment – May 2018

Area: Finance

Details	Present Control	Improvement Required
Payment of an unauthorised cheque.	All payments are supported by an invoice or authorised record. All payments are minuted. Dual signatories on cheques. Invoice and cheque stub initialled by signatories at time of signing.	None.
Incorrect salary paid.	Time sheet recorded by Clerk. Signatories verify hours and rate paid to Contract of Employment. Time sheet authorised by signatories at time of signing. Payroll outsourced.	None.
Incorrect expenses/mileage paid.	Receipts for expenses presented at time of cheque signing. Mileage record authorised by signatories at time of signing.	None.
No power to pay or no evidence of agreement of Council to make payments.	Council authorisation to pay is minuted with the power used.	None.
Conditions of donations not adhered to.	Any conditions are minuted.	Any conditions to be reviewed regularly by a designated Councillor.
VAT analysis incorrect.	All purchases are listed in the cash book with a separate VAT column. VAT detailed on invoice. Reviewed annually by internal auditor.	None.
VAT not reclaimed within time limits.	VAT reclaim diarised bi-annually and minuted when completed.	None.
Budget errors and/or reserves inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted. Actual spend against budget reported quarterly to Council.	None.
Effectiveness of internal audit/auditor.	Full audit plan and scope of audit provided by auditor and approved by Council.	None.
Errors and/or fraud in financial records.	Accounts are subject to an annual internal audit. Accounts are available for Councillors and parishioners to inspect. Fidelity Guarantee value appropriately set and reviewed annually by Council and minuted. Quarterly bank reconciliations are reported quarterly to Councillors and signed by a non-signatory Councillor.	None.
Precept inadequate.	Annual budget prepared in support of precept application. Approved by Council and minuted.	None.
Other income not banked.	SCC and SCDC grants and precept paid by bank transfer. Other grants received by cheque. Receipt of all income minuted. There is no petty	None.

	cash or float. Regular reconciliation of bank statements to cash book. Financial Regulations are reviewed annually by Council and minuted.	
Investment policy inadequate.	None.	Investment policy to be reviewed annually by Council and minuted.
Best value not obtained.	Three quotes are sought for maintenance contracts, goods and services. Quotes considered by Council and decision minuted.	None.
Insurance cover inadequate	Insurance cover reviewed annually by Council and minuted.	None.

Area: Health & Safety

Details	Present Control	Improvements
Danger to Clerk from being a lone worker.	Members of public must make an appointment to visit Clerk and a Councillor must be present. If not possible, meeting must be in a public place.	None.
Danger to Contractors/Volunteers when using Council owned equipment.	Personal accident and public liability insurance cover in place. Regular inspection and servicing of equipment. Equipment used by competent and named operators only. Clothing, footwear and protective goggles appropriate to the task are used. Tools are used for their intended purpose only.	Condition of equipment to be reviewed regularly and results documented.
Danger to the Public from Council owned assets.	Personal accident and public liability insurance cover in place. Regular inspection and maintenance of assets. Annual inspection of play areas equipment by RoSPA qualified inspector. Regular inspection of play areas by a competent person and any defects/dangers reported to Council. Council review of inspection reports minuted. Equipment securely stored in locked sheds.	Regular inspection of trees by Tree Warden/competent person. Condition of all assets to be reviewed regularly and results documented.
Damage to third party property from Council owned assets.	Public liability insurance cover in place. Regular inspection of assets. Asset register reviewed annually.	Regular inspection of trees by Tree Warden/competent person. Condition of assets to be reviewed regularly and results documented.

Area: Business Continuity

Details	Present Control	Improvements
Loss or long-term incapacity of Clerk.	Training and support provided. Annual appraisal and salary review. Cover can be provided voluntarily by Councillors. SALC can arrange locum cover.	None.
Holiday cover for Clerk.	Two weeks' notice must be given for holidays of more than five days' duration. Acceptable holiday periods agreed in advance with Chair. Councillors can provide cover.	None.

Incompetence of Clerk.	Support provided by Councillors and SALC. Clerk has attended training courses delivered by SALC and is currently studying for the Certificate in Local Council Administration qualification.	Clerk to obtain CiLCA qualification.
Loss or long-term incapacity of Councillors.	If not enough for quorum, District Councillors will be temporary replacements. Vacancies can be filled by co-option.	Succession planning.
Lack of input and support from Councillors.	The importance of their shared role and responsibilities recognised. Involvement ensured by regularly attending effective Council meetings. Designated Councillors have responsibility for specific areas of the village and representation on village groups.	None.
Ineffective handling of complaints against individual Councillors or Council as a whole.	Complaints procedure adopted.	
Incompetence of Councillors.	Councillors have been issued with an up-to-date 'The Good Councillors' Guide' issued by NALC. Councillors have attended tailored training delivered by SALC.	New Councillors to be offered SALC training.

Area: Records Management

Risk	Present Control	Improvements Required
Loss or damage to paper records.	Records are covered by insurance and can be recreated.	Current records to be stored in a metal filing cabinet. Old and important records to be stored at Suffolk Records Office. Signed minutes to be scanned and stored on laptop.
Loss or damage to electronic records.	Laptop backed up regularly to USB stick kept by Vice-Chair at an alternative address to the Clerk.	
Financial records are inadequate or irregular.	Model Financial Regulations adopted. Annual internal and external audits conducted. Financial Position reported monthly to Council.	Internal Control Statement to be adopted.
Minutes inaccurate or not comprehensive.	Minutes reviewed and approved at next Ordinary meeting.	None.
Inadequate records	Competent and trained Clerk.	None.
Records and/or website do not meet legal requirements.	Regular review of legal requirements by Clerk. Clerk receives regular training by SALC. Regular legal updates received from SALC.	None.
Personal information held is not safe and secure or processed fairly and lawfully.	Council registered as a Data Controller with the Information Commissioner's Office and complies with the eight principles of the Data Protection Act. Clerk attended Data Protection and Freedom Of Information training course delivered by SALC.	Further training for the Clerk, policies to be adopted by Council to comply with the new General Data Protection Regulation. May

		need to expand this section in light of the GDPR.
Multiple Freedom of Information requests are received.	Model Publication Scheme approved by Council. Table of charges for responding to requests agreed by Council. Details of records available to the public and where to obtain them published on the village website. If the estimated cost of complying with a request exceeds £450 the Council can refuse on the grounds of excessive cost. The Council does not have to comply with 'vexatious requests' or 'repeated requests' if it has recently responded to an identical or substantially similar request from the same person.	None.

Approved at Full Council on